

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 511 Section 511.300 Self-assessing Purchaser Election</b>
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**TITLE 86: REVENUE**

**PART 511  
ELECTRICITY EXCISE TAX LAW**

**SUBPART C: SELF-ASSESSING PURCHASERS**

**Section 511.300 Self-assessing Purchaser Election**

- a) *Any purchaser for non-residential electric use may elect to register with the Department as a self-assessing purchaser and to pay the tax imposed by the Electricity Excise Tax Law directly to the Department, at the rate of 5.1% of the self-assessing purchaser's purchase price for all electricity distributed, supplied, furnished, sold, transmitted and delivered to the self-assessing purchaser in a month, rather than paying the tax to such purchaser's delivering supplier. [35 ILCS 640/2-10]*
- b) *A purchaser may not elect to register to be a self-assessing purchaser for accounts where that purchaser's delivering supplier is a municipal system or electric cooperative, as defined in Article XVII of the Public Utilities Act, which has not made an election as permitted by either Section 17-200 (election to provide existing or future customers access to alternative retail electric suppliers) or Section 17-300 (election to be an alternative retail electric supplier) of the Act. See Section 511.110(c) of this Part.*
- c) *The election by a purchaser to register as a self-assessing purchaser may not be revoked by the purchaser for at least 2 years after election. [35 ILCS 640/2-10]*